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THE UNITED STATES DISTRICT COURT

DISTRICT OF OREGON

EUGENE DIVISION

UNITED STATES OF AMERICA,

Petitioner,

v.

SARAH L. ANDERSON,

Respondent.

Civil Case No.

11-6254-AA

**DECLARATION OF REVENUE
OFFICER SANDRA PASMAN IN
SUPPORT OF PETITION TO
ENFORCE INTERNAL REVENUE
SERVICE SUMMONS**

I, Sandra Pasman, declare:

1. I am a duly commissioned Revenue Officer employed in the Office of the Area Director, Small-Business/Self-Employed Compliance, Area 6 of the Internal Revenue Service.

2. In my capacity as a Revenue Officer, I am conducting an investigation into the delinquent personal tax liability of Sarah L. Anderson for the periods ending December 31, 2007, December 31, 2008, December 31, 2009, and December 31, 2010.
3. In furtherance of the above investigation and in accordance with 26 U.S.C. § 7602, I issued on May 19, 2011, an Internal Revenue Service summons to Sarah L. Anderson (hereinafter Respondent) to give testimony and to produce for examination the records as described in said summons. Pursuant to the summons, Respondent was required to appear before me on June 6, 2011, at 11:30 a.m., at 211 E. 7th Ave. Ste. 301, Eugene, Oregon 97401, to provide testimony and the requested records. The summons is attached to the petition as **Exhibit 1**.
4. In accordance with 26 U.S.C. § 7603, on May 24, 2011, I served attested copies of the Internal Revenue Service summons described in paragraph 3, above, on Respondent at her last and usual place of abode at 84680 Hilltop Dr., Pleasant Hill, Oregon 97455-9788, as evidenced in the certificate of service on the reverse side the summons, by personal service on Sarah L. Anderson.
5. On June 6, 2011, Respondent failed to appear and provide the information and records requested in the summons.
6. On June 15, 2011, attorney Catherine J. Caballero, from the Office of Chief Counsel for the Internal Revenue Service, Small-Business/Self-Employed Division, mailed a letter to Respondent advising her that if she did not appear and provide the requested testimony, books, papers, records, or other data on July 11,

2011, at 10:00 a.m., then the government may bring legal proceedings against her for her failure to comply with the summons.

7. On July 11, 2011, Respondent failed to appear and provide the information and records requested in the summons.
8. To date, Respondent has failed to appear and provide the records requested in the summons.
9. None of the documents requested of the Respondent are in my possession for the periods ending December 31, 2007, December 31, 2008, December 31, 2009 and December 31, 2010.
10. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.
11. It is necessary to obtain the testimony and to examine the records sought by the summons in order to properly assess and collect the tax liabilities for the periods ending December 31, 2007, December 31, 2008, December 31, 2009, and December 31, 2010.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 10th day of July 2011, at Eugene, Oregon.



Sandra Pasman
Revenue Officer
IRS ID #450847